

# SUSSEX COUNTY REAL PROPERTY TAXES, 2005-2006

<b>County:</b>					Estimated
Tax Rate/\$100 Assessment	Assessment Ratio	County Capitation Tax	Date of Last Assessment	Assessed Value as a Percent of Market Value	
\$0.445	50%	\$3.00	1974	13.0%	

<b>Incorporated Areas:</b>					Total Tax Rate Per \$100 Assessment	Estimated Assessed Value as a Percent of Market Value	Effective Rate Per \$100 of Market Value
School District/City	County Rate	School Rate	City Rate	Vo-Tech Rate			
<b>Cape Henlopen</b>							
Dewey Beach	\$0.445	\$2.236	\$0.40	\$0.2293	\$3.3103	13.0%	\$0.4303
Henlopen Acres***	\$0.445	\$2.161	\$1.45	\$0.2293	\$4.2853	18.6%	\$0.7971
Lewes***	\$0.445	\$2.161	\$0.39	\$0.2293	\$3.2253	16.7%	\$0.5386
Milton	\$0.445	\$2.161	\$0.41	\$0.2293	\$3.2453	13.0%	\$0.4219
Rehoboth Beach***	\$0.445	\$2.161	\$1.40	\$0.2293	\$4.2353	11.7%	\$0.4955

<b>Delmar</b>							
Delmar***	\$0.445	\$3.200	\$1.31	\$0.2293	\$5.1843	16.3%	\$0.8450

<b>Indian River</b>							
Bethany Beach	\$0.445	\$2.240	\$0.08	\$0.2293	\$2.9943	13.0%	\$0.3893
Dagsboro***	\$0.445	\$2.240	\$0.38	\$0.2293	\$3.2943	20.1%	\$0.6622
Fenwick Island	\$0.445	\$2.240	\$1.60	\$0.2293	\$4.5143	13.0%	\$0.5869
Frankford	\$0.445	\$2.240	\$1.10	\$0.2293	\$4.0143	13.0%	\$0.5219
Georgetown	\$0.445	\$2.240	\$2.45	\$0.2293	\$5.3643	13.0%	\$0.6974
Millsboro***	\$0.445	\$2.240	\$0.46	\$0.2293	\$3.3743	21.1%	\$0.7120
Millville	\$0.445	\$2.240	\$0.20	\$0.2293	\$3.1143	13.0%	\$0.4049
Ocean View ***	\$0.445	\$2.240	\$0.50	\$0.2293	\$3.4143	16.0%	\$0.5463
Selbyville	\$0.445	\$2.240	\$1.85	\$0.2293	\$4.7643	13.0%	\$0.6194
South Bethany	\$0.445	\$2.240	\$0.65	\$0.2293	\$3.5643	13.0%	\$0.4634

<b>Laurel</b>							
Bethel	\$0.445	\$2.390	\$0.40	\$0.2293	\$3.4643	13.0%	\$0.4504
Laurel***	\$0.445	\$2.390	\$1.91	\$0.2293	\$4.9743	18.0%	\$0.8954

<b>Milford</b>							
Ellendale	\$0.445	\$3.290	\$1.00	\$0.2293	\$4.9640	13.0%	\$0.6453
Milford***	\$0.445	\$3.290	\$0.41	\$0.2293	\$4.3740	20.4%	\$0.8923
Slaughter Beach***	\$0.445	\$3.290	\$0.50	\$0.2293	\$4.4640	13.8%	\$0.6160

<b>Seaford</b>							
Blades***	\$0.445	\$2.580	\$1.40	\$0.2293	\$4.6543	18.6%	\$0.8657
Seaford***	\$0.445	\$2.580	\$0.52	\$0.2293	\$3.7743	20.0%	\$0.7549

<b>Woodbridge</b>							
Bridgeville	\$0.445	\$2.999	\$1.83	\$0.2293	\$5.5033	13.0%	\$0.7154
Greenwood	\$0.445	\$2.999	\$1.00	\$0.2293	\$4.6733	13.0%	\$0.6075

Unincorporated Areas:				Total Tax Rate Per \$100 Assessment	Estimated Assessed Value as a Percent of Market Value	Effective Rate Per \$100 of Market Value
School District	County Rate	School Rate	Vo-Tech Rate			
Cape Henlopen	\$0.445	\$2.236	\$0.2293	\$2.9103	13.0%	\$0.3783
Delmar	\$0.445	\$3.200	\$0.2293	\$3.8743	13.0%	\$0.5037
Indian River	\$0.445	\$2.240	\$0.2293	\$2.9143	13.0%	\$0.3789
Laurel	\$0.445	\$2.390	\$0.2293	\$3.0643	13.0%	\$0.3984
Milford	\$0.445	\$3.290	\$0.2293	\$3.9640	13.0%	\$0.5153
Seaford	\$0.445	\$2.580	\$0.2293	\$3.2543	13.0%	\$0.4231
Woodbridge	\$0.445	\$2.999	\$0.2293	\$3.6733	13.0%	\$0.4775

\*\*\* - SEE FOOTNOTES AT END OF REPORT.

## **FOOTNOTES**

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### **\* KENT COUNTY**

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Camden - Senior citizens may qualify for a discount if they are approved by the mayor and the Town council.

- Each property is charged an additional \$165 base tax.

- A \$2.25 capitation tax is applied to each person in the household over 18

The City of Dover taxes property at 100% of its 2002 assessed value or approximately 64.0% of current market value.

The Town of Kenton taxes property at 100% of its 1992 assessed value or approximately 56.0% of current market value.

The Town of Little Creek has a senior citizens rate of \$0.20.

The City of Milford taxes property at 100% of its 2002 assessed value or approximately 65.1% of current market value.

The Town of Smyrna taxes property at 100% of its 1993 assessed value or approximately 60.6% of current market value.

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### **\*\* NEW CASTLE COUNTY**

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Arden - Residents of the "Ardens" do not own their property, but hold 99-year leases.

Elsmere charges an additional \$175 for each residential and commercial base unit.

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### **\*\*\* SUSSEX COUNTY**

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The Town of Blades taxes property at 50% of its 1989 assessment or approximately 18.6% of current market value.

The Town of Dagsboro taxes property at 100% of its 1993 assessment or approximately 20.1% of current market value.

The Town of Delmar taxes property at 100% of its 1974 assessment or approximately 16.3% of current market value.

The Town of Henlopen Acres taxes property at 100% of its 1976 assessment or approximately 18.6% of current market value.

The Town of Laurel taxes property at 100% of its 1974 assessment or approximately 18.0% of current market value.

The Town of Lewes taxes property at 50% of its 2000 assessment or approximately 16.7% of current market value.

The City of Milford taxes property at 100% of its 2002 assessed value or approximately 20.4% of current market value.

The Town of Millsboro taxes property at 100% of its 1993 assessment or approximately 21.1% of current market value.

The Town of Ocean View taxes property at 50% of its 1990 assessment or approximately 16.0% of current market value.

The Town of Rehoboth Beach taxes property at 50% of its 1968 assessment or approximately 11.7% of current market value.

The Town of Seaford taxes property at 100% of its 1989 assessment or approximately 20.0% of current market value.

The Town of Slaughter Beach taxes property at 100% of its 1974 assessment or approximately 13.8% of current market value.